

UNACEM Corp S.A.A.

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DIVIDEND POLICY

**Approved at the General Shareholders' Meeting as
of December 14, 2021**

Distribution as of this agreement of quarterly cash dividends, within a range between USD 0.005 and USD 0.01 per share issued by the Company, charged to retained earnings, beginning with the oldest and ending with the most recent ones; and

The delegation of powers in the Board of Directors to agree on the distribution of the quarterly cash dividends, in soles or USD, charged to the accumulated results and within the range established above, only if the liquidity situation of the Company allows it, and having sufficient liquid resources to cover it, being able to distribute a lower dividend, if deemed necessary.